fused the tense situation along the India-Pakistan borders.

Convention for avoidance of double taxation with Norway

1092. SHRIMATI KRISHNA KAUL: Will the PRIME MINISTER be pleased to state:

(a) whether a convention for avoidance of double taxation has been signed with Norway; and

(b) if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) Yes, Madam. A new Convention between the Republic of India and the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital has been signed on 31.12.86. This Convention will replace the existing Agreement entered into in 1959. The Convention will come into force only after the two Governments notify each other that the requisite procedures in this regard have been completed and shall have effect in respect of income arising in India from 1st April, 1987 and in Norway in respect of income arising from 1st January, 1987.

(b) Under this Convention, business profits derived by an Indian enterprise or a Norwegian enterprise will be charged to tax only in the country of its residence unless the enterprise carries on business in the other country through a "Permanent Establishment" situated therein. The Convention restricts allowance of head office administrative expenses of Norwegian enterprises in India to limits laid down in our law. Gross income from fees for technical services, dividends and interest will be taxed at concessional rates as laid down in this Convention. The Convention determines the respective taxing rights of the two countries on income from profession, pension, salaries etc. and also in respect of profits from offshore activities in connection with the exploration or exploitation of the seabed and subsoil and their natural resources. It also provides for exchange of information not only for carrying out the provisions of the Convention, but also for the prevention of tax frauds and evasion of taxes.

झांसी में रेडियो स्टेशन

1093. **डा० गोविन्द दास रिछारिया:** क्या सूचना और प्रसारण मंत्री यह बताने की कृपा करेंगे कि :

(क) क्या सरकार ने झांसी में रेडियो स्टेशन की इमारत बनाने के लिए कोई भूमि अधिगृहीत की है ; और यदि हां, तो उसका ब्यौरा क्या है ; और

(ख) इस भूमि पर निर्माण कार्य के कब तक आरंभ हो जाने की संभावना है और इस पर कितनी धनराशि खर्च होगी ?

सूचना और प्रसारण मंत्रालय के राज्य मंत्री (श्री अजीत पांजा) : (क) जी, हां, आकाशवाणी प्राधिकारियों ने प्रस्तावित रेडियो स्टेशन के लिये मौजा पिछौरा झांसी में जिला परिषद् की 4 एकड़ भूमि 28-1-1987 को कब्जे में ले ली है । यह स्थान राष्ट्रीय राजमार्ग संख्या 25 पर स्थिति है ।

(ख) स्थान का सवक्षण किया जा रहा है । भवन निर्माण कार्य के 1987 के अंत में आरंभ होने की संभावना है । परियोजना की अनुमानित लागत 175.10 लाख है ।